

SENATE BILL 702

Q2

(5lr1371)

ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senators Jennings, Klausmeier, and Salling**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Homes Near a Refuse Disposal**
3 **System**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant a credit
5 against the county property tax for certain owner-occupied residential real property
6 within a certain proximity to a certain refuse disposal system under certain
7 conditions; prohibiting the governing body of Baltimore County from granting a
8 credit for taxable years beginning after a certain date; defining a certain term;
9 providing for the application of this Act; and generally relating to a property tax
10 credit for certain residential real property in proximity to a certain refuse disposal
11 system in Baltimore County.

12 BY adding to
13 Article – Tax – Property
14 Section 9–305(e)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 Annotated Code of Maryland
2 (2012 Replacement Volume and 2014 Supplement)

3 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
4 That the Laws of Maryland read as follows:

5 **Article – Tax – Property**

6 9–305.

7 **(E) (1) SUBJECT TO ~~PARAGRAPH (2)~~ PARAGRAPHS (2) AND (3) OF THIS**
8 **SUBSECTION, THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW,**
9 **A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON**
10 **~~OWNER-OCCUPIED~~ RESIDENTIAL REAL PROPERTY THAT IS:**

11 **(I) LOCATED ON THE FOLLOWING ROADS:**

12 **1. ALLENDER ROAD SOUTH OF PULASKI HIGHWAY;**

13 **2. BAKER ROAD;**

14 **3. BEACH ROAD;**

15 **4. BOWERMAN ROAD;**

16 **5. LORELEY ROAD;**

17 **~~5.~~ 6. LORELEY BEACH ROAD;**

18 **~~6.~~ 7. LORELEY BEACH ROAD EAST;**

19 **~~7.~~ 8. LORELEY BEACH ROAD NORTH;**

20 **~~8.~~ 9. OPIE ROAD;**

21 **10. MAPLE AVENUE;**

22 **~~9.~~ ~~10.~~ 11. MAYBERRY ROAD; OR**

23 **~~10.~~ ~~11.~~ 12. STEVENS ROAD SOUTH OF PULASKI HIGHWAY;**

24 **AND**

25 **(II) DETERMINED BY THE GOVERNING BODY OF BALTIMORE**
26 **COUNTY TO HAVE BEEN IMPACTED ADVERSELY BY ITS PROXIMITY TO THE EASTERN**
27 **SANITARY LANDFILL SOLID WASTE MANAGEMENT FACILITY;**

1 (III) USED AS THE PRINCIPAL RESIDENCE OF A HOMEOWNER AS
2 DEFINED IN § 9-105(A)(7) OF THIS ARTICLE; AND

3 (IV) OWNED BY THE HOMEOWNER BEFORE JUNE 1, 2013.

4 (2) (I) IN THIS PARAGRAPH, “ENVIRONMENTAL SURCHARGES”
5 MEANS TIPPING FEES THAT:

6 1. ARE PAID TO BALTIMORE COUNTY BY THE USER OF A
7 REFUSE DISPOSAL SYSTEM; AND

8 2. HAVE BEEN SET AT A SPECIFIC AMOUNT PER TON OF
9 REFUSE THAT IS DEPOSITED AT THE SITE OF THE DISPOSAL SYSTEM.

10 (II) A PROPERTY TAX CREDIT MAY NOT BE GRANTED UNDER
11 PARAGRAPH (1) OF THIS SUBSECTION UNLESS THE GOVERNING BODY OF
12 BALTIMORE COUNTY APPROVES THE USE OF ENVIRONMENTAL SURCHARGES TO
13 OFFSET THE TOTAL AMOUNT OF THE PROPERTY TAX CREDITS GRANTED.

14 (3) A PROPERTY TAX CREDIT UNDER PARAGRAPH (1) OF THIS
15 SUBSECTION MAY NOT BE GRANTED FOR ANY TAXABLE YEAR BEGINNING AFTER THE
16 DATE ON WHICH BALTIMORE COUNTY CEASES TO ALLOW THE TRANSFER OF SOLID
17 WASTE FROM HARFORD COUNTY AT THE EASTERN SANITARY LANDFILL SOLID
18 WASTE MANAGEMENT FACILITY.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.